

OPINION
48-69

January 28, 1948 (OPINION)

COUNTIES

RE: War Memorials

This will acknowledge your letter of January 22, in which you state that the county commissioners of Nelson County have, for some time, been considering the matter of a war memorial and have been considerably interested in seeing that Nelson County erects a new war memorial court house.

You point to chapter 125, of the 1947 Session Laws, in which county commissioners are authorized to construct memorials. You ask specifically whether the phrase in that Act which reads as follows ". . . and may after the taking effect of this Act and annually thereafter for a period of five years levy a tax, etc., not in excess of four mills on the dollar in any one year upon the assessed valuation of all property in the county", means that such levy is limited to five years from and after March 21, 1947, which was the date of the approval of the Act.

It seems to me that the language quoted is self-explanatory. The county may, after the taking effect of the Act and annually thereafter for a period of five years levy the four mill tax. For instance, if Nelson County had decided to erect a war memorial court house under the terms of this chapter in 1947, it could have levied the four mill tax for that year and four years thereafter. I cannot see how we can interpret the language of the Act in any other manner. Apparently, it was the intent of the legislature that if the board of county commissioners is going to take advantage of the Act, it should be done immediately.

NELS G. JOHNSON

Attorney General